

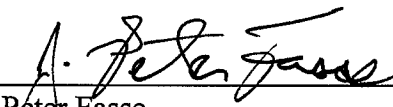
REMARKS

Applicant submits the present amendment to clarify the allowed claims, correct typographical and antecedent basis errors, cancel redundant claims, and to add a few dependent claims that should not raise any new issues or require any additional searches. The language in the dependent claims is supported in the application. For example, claims 12 and 13 relating to methods of attaching the edges of the flap to the tube wall are supported in the application, e.g., at page 18, lines 2-8. Claims 14 to 25, which relate to types of materials used to prepare the claimed valves are also supported, e.g., at pages 8 and 9 of the application. Thus, the new claims add no new matter, and applicant respectfully requests entry of the proposed amendments and new claims.

Applicant asks that all claims be entered and issued. The fees in the amount of \$50 for excess claim fees is being paid herewith by way of Deposit Account Authorization. Please apply any other charges or credits to Deposit Account No. 06-1050, referencing Attorney Docket No. 00786-637US1.

Respectfully submitted,

Date: 09-21-2007



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